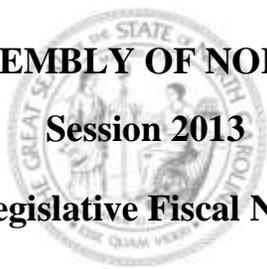


GENERAL ASSEMBLY OF NORTH CAROLINA



Session 2013

Legislative Fiscal Note

BILL NUMBER: Senate Bill 261 (First Edition)

SHORT TITLE: Sales Tax Refund for Regional Jails.

SPONSOR(S): Senator Jenkins

FISCAL IMPACT					
(\$ in millions)					
<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> No Estimate Available					
State Impact	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18
General Fund Revenues:					
General Fund Expenditures:					
State Positions:					
NET STATE IMPACT	Likely budget cost. See Assumptions & Methodology section for additional details.				
PRINCIPAL DEPARTMENT(S) & PROGRAM(S) AFFECTED:					
North Carolina Department of Revenue, Local Government					
EFFECTIVE DATE July 1, 2013					
TECHNICAL CONSIDERATIONS:					
None					

BILL SUMMARY:

SB 261 creates a sales tax refund under G.S. 105-164.14(c)(25) for regional jails. This refund applies to regional jails as created pursuant to G.S. 153A-219. Two facilities, Albemarle District Jail (a joint project between Camden, Perquimans and Pasquotank counties) and Bertie-Martin Regional Jail (a joint project between Bertie and Martin counties), would qualify for the newly enacted sales and use tax refund should the bill become law.

ASSUMPTIONS AND METHODOLOGY:

This bill will reduce General Fund availability and local government revenues. The fiscal impact is unknown.

SOURCES OF DATA: North Carolina Department of Revenue

TECHNICAL CONSIDERATIONS: None

FISCAL RESEARCH DIVISION: (919) 733-4910

PREPARED BY: Sandra Johnson

APPROVED BY: Mark Trogdon, Director
Fiscal Research Division

DATE: June 27, 2013



Signed Copy Located in the NCGA Principal Clerk's Offices